

**In the Claims:**

Please add new claims 20 and 21 and rewrite Claims 1 and 8 in their entirety as follows (the changes from the previous version are shown in Appendix A, with brackets for deleted matter and underlines for added matter):

*Sub 01*  
*B1*

1. (Amended) A thin film magnetic head comprising:  
an insulating gap layer provided between cores made of a magnetic material; and  
a coil for inducing a recording magnetic field in the cores,  
wherein the cores have a facing surface,  
wherein the amount of protrusion of the insulating gap layer from the facing  
surface is less than or equal to about 3.5 nm, and  
wherein the gap layer comprises a SiON film.

*B2*

8. (Amended) A thin film magnetic head comprising:  
a magnetoresistive element capable of detecting a recording signal due to a  
change in electric resistance with an external magnetic field; and  
shield layers formed above and below the magnetoresistive element with gap  
layers provided therebetween,  
wherein the shield layers have a facing surface,  
wherein the amount of protrusion of at least one of the gap layers from the facing  
surface is less than or equal to about 3.5 nm, and  
wherein at least one of the gap layers comprises a SiON film.

*B3*

21. (New) A thin film magnetic head according to Claim 1, wherein the amount  
of protrusion of the insulating gap layer from the facing surface is less than or equal to about 3  
nm.

22. (New) A thin film magnetic head according to Claim 1, wherein the amount  
of protrusion of at least one of the gap layers from the facing surface is less than or equal to  
about 3 nm.